



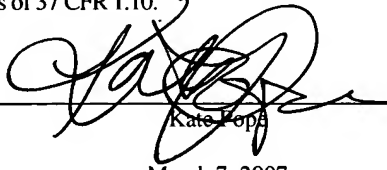
03-08-07

W
AF**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re United States Patent Application of:)	Docket No.:	4230-101
Applicants:)	Conf. No.:	6700
Application No.:)	Art Unit:	1755
Date Filed:)	Examiner:	Michael A. Marcheschi
Title:)	Customer No.:	23448
ABRASIVE, AND ABRASIVE MANUFACTURING METHOD AND DEVICE)		

EXPRESS MAIL CERTIFICATE

I hereby certify that I am mailing the attached documents to the Commissioner for Patents on the date specified, in an envelope addressed to Mail Stop AF, Commissioner for Patents, PO Box 1450, Alexandria, VA 22313-1450 and Express Mailed under the provisions of 37 CFR 1.10.



March 7, 2007

Date

EO 014 869 851 US

Express Mail Label Number

**RESPONSE TO JANUARY 9, 2007 FINAL OFFICE ACTION; AND
SUBMISSION OF SECOND DECLARATION OF TOKIHIRO SHIMURA UNDER
37 C.F.R. § 1.131 IN U.S. PATENT APPLICATION NO. 10/690,073**

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

Sir:

This responds to the January 9, 2007 Final Office Action in the above-identified patent application.

No amendments to the claims are made herewith; however, for the convenience of the Examiner, the claims currently pending in the application are reproduced in **Section I (Statement of the Claims)** hereof.

Remarks addressing the substance of the January 9, 2007 Final Office Action are set out in **Section II (Remarks)** hereof.